

STATE OF HAWAII — DEPARTMENT OF TAXATION  
**HAWAII ESTATE TAX REPORT**  
TO BE FILED FOR DECEDENTS DYING AFTER JUNE 30, 1983

Estate of \_\_\_\_\_ Probate No. \_\_\_\_\_  
Actual Place of Death \_\_\_\_\_ Date of Death \_\_\_\_\_  
Resident of \_\_\_\_\_ Social Security Number  
of Decedent \_\_\_\_\_

COMPUTATION OF TAX	RESIDENT DECEDENT	1	Credit for State Death Taxes (From federal Form 706)		1	
		2	Estate or Inheritance Tax Actually Paid to Other State(s)	2		
		3	Gross Value of Property in Other State(s)	3		
		4	Value of Gross Estate(s) (From federal Form 706)	4		
		5	Percent of Property in Other State(s) (Line 3 divided by Line 4)	5	%	
		6	Prorated Credit (Line 1 multiplied by Line 5)	6		
		7	Deduction Allowed (Enter the smaller of Line 2 or Line 6)		7	
		8	Hawaii Estate Tax (Line 1 minus Line 7)		8	
	NONRESIDENT DECEDENT	9	Credit for State Death Taxes (From federal Form 706)		9	
		10	Gross Value of Property in Hawaii (Identify on attached federal Form 706)	10		
		11	Value of Gross Estate (From federal Form 706)	11		
		12	Percentage of Property in Hawaii (Line 10 divided by Line 11)	12	%	
		13	Hawaii Estate Tax (Line 9 multiplied by Line 12)		13	
PENALTY AND INTEREST	14	Penalty: 5% per month or fraction thereof (Maximum of 25%)		14		
	15	Interest From _____ To _____		15		
RESIDENT	16	<b>TOTAL TAX, PENALTY, AND INTEREST (LINE 8 PLUS LINES 14 &amp; 15)</b>		16		
	17	Amount paid with extension		17		
	18	Balance due or (refund) (Line 16 minus Line 17)		18		
NON- RESIDENT	19	<b>TOTAL TAX, PENALTY, AND INTEREST (LINE 13 PLUS LINES 14 &amp; 15)</b>		19		
	20	Amount paid with extension		20		
	21	Balance due or (refund) (Line 19 minus Line 20)		21		

I, as \_\_\_\_\_ of the above named estate, swear  
(Personal Representative, surviving spouse, etc.)

that I have examined all assets and documents of this estate; that to the best of my knowledge, information and belief; all statements made herein are true and correct.

\_\_\_\_\_  
Signature of Personal Representative, surviving spouse, etc.

Subscribed and sworn to before me this

\_\_\_\_\_  
Print Name

\_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_

\_\_\_\_\_  
Address

\_\_\_\_\_  
Signature of Notary Public

\_\_\_\_\_  
Social Security Number  
or  
Identification Number

My commission expires \_\_\_\_\_

## GENERAL INSTRUCTIONS

**1. Purpose of Form** — Hawaii has neither an inheritance nor a gift tax. The Hawaii estate and transfer tax is based on the Federal State Death Tax Credit (FSDTC). For persons dying after June 30, 1983, this tax is imposed on the transfer of the taxable estate of every resident and the taxable estate located in Hawaii of every nonresident.

An estate is not taxable and no estate tax is required if a Federal Estate Tax Return (Form 706) is not required. *However*, the personal representative or person(s) in possession, control, or custody of the property *must* file a Request for Release (Form M-6A) with the State Department of Taxation if they wish to obtain a release, which indicates that the personal representative or person(s) in possession, control, or custody are free from taxes under chapter 236D, Hawaii Revised Statutes.

Generation-skipping transfers due to taxable distributions or taxable terminations made after June 30, 1994, are reported using the Hawaii Generation-Skipping Transfer Tax Report, Form M-6GS.

**2. Who Should File** — The Form M-6 should be filed by the person responsible for filing the Federal Estate Tax Return, such as the personal representative or a person in control, custody, or possession of the decedent's property.

**3. Time to File** — This report is due on or before the Federal Estate Tax Return (Form 706) is required to be filed, including any extension of time to file federal Form 706 and provided a copy of the approved federal extension is submitted to the Department of Taxation within 30 days of issuance.

**4. Where to File** — The completed and notarized report may be mailed to:

State Department of Taxation  
Estate and Transfer Tax Section  
P. O. Box 259  
Honolulu, Hawaii 96809-0259

**5. Payment of Tax** — Due date of payment is the same as time for filing (item 3 of the Instructions). Pay the amount shown on line 18 or 21 of this report. Attach a check or money order payable to "Hawaii State Tax Collector"; pay in U.S. dollars.

**6. Federal Form 706 Requirement** — The first page of the Federal Estate Tax Return (Form 706) must be filed with this report, when the decedent was a resident of Hawaii with *all* assets having situs within Hawaii.

A *complete* copy of the Federal Estate Tax Return (Form 706) (excluding appraisals) must be *filed* with this report when the decedent was a resident having real property or tangible personal property with situs both within and without Hawaii or when the decedent was a nonresident having real property or tangible personal property with situs within Hawaii.

**7. Computation of Tax:**

- A. Resident Decedent:
- (1) with all assets within Hawaii is subject to the Hawaii Estate and Transfer Tax equal to the FSDTC.
  - (2) where real property or tangible personal property has situs in another State, then the credit is reduced (if any) by the lesser of the FSDTC paid to that State or the gross value of the property

in the other State over the federal gross estate multiplied by the FSDTC.

- B. Nonresident: where real property or tangible personal property has situs in Hawaii, then the tax is the gross value of the property within Hawaii over the federal gross estate multiplied by the FSDTC.

**8. Changes to Federal Estate Tax Return (Form 706) or Federal Estate Tax** —

The State Department of Taxation must be notified immediately if the federal Form 706 or Federal Estate Tax is amended or adjusted by any means, including a Federal Estate Tax audit, a refund claim, or an amendment to the Federal Estate Tax Return.

**9. Penalty and Interest** —

- (a) *Penalty* for failure to file is equal to 5% of the tax due for each month or fraction of calendar month that the report is delinquent, up to a maximum of 25% of the tax payable.
- (b) *Interest* is computed on underpayment or nonpayment of tax at a rate of 2/3 of 1% a month or fraction of a calendar month which begins to run 9 months after the date of death of the decedent, *regardless* of any extension to file the report or pay the tax.